



County of Los Angeles CHIEF EXECUTIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION
LOS ANGELES, CALIFORNIA 90012
(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

January 8, 2008

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF DIRECTORS OF THE NEWHALL COUNTY
WATER DISTRICT, AND OTHER AFFECTED TAXING ENTITIES APPROVING AND
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE AS A
RESULT OF THE PROPOSED ANNEXATION TO THE NEWHALL COUNTY WATER
DISTRICT (ANNEXATION NO 2007-10)**

(SUPERVISORIAL DISTRICT 5) (3 VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

Approve the Joint Resolution between your Board, the Newhall County Water District, and other affected taxing entities, based on the negotiated exchange of property tax revenue, as a result of the proposed annexation of territory to the Newhall County Water District.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The governing bodies of the Newhall County Water District (District) and the respective taxing entities including the Greater Los Angeles County Vector Control District, Santa Clarita Valley Sanitation District, Antelope Valley Resource Conservation District, and Castaic Lake Water Agency have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) for Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, on behalf of the County General Fund, County Public Library, County Road District No. 5, Consolidated Fire Protection District, and the County Flood Control District, must also adopt the attached Joint Resolution.

The proposed annexation area is approximately 1.53 acres of vacant, commercially zoned land, located between Interstate 5 and Castaic Lake Road. The area is proposed for construction of a 15,000-square foot medical/professional office building, an 8,000-square foot retail building, and a 92-space parking lot which are to be served by the District upon annexation into the District.

FISCAL IMPACT/FINANCING

There is no base transfer of property taxes associated with this annexation. The adopted resolution will transfer a portion of the annual property tax increment attributable to the area affected by the annexation from the County and the other affected taxing entities to the District commencing in Fiscal Year 2008-09 or the fiscal year after the effective date of the annexation, if later (see Attachment A). Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly. The impact to the County's share of incremental property taxes for future years is reflected in Attachment B.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the District adopted a resolution and filed an application with LAFCO to initiate proceedings for annexation of territory to the District.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The District and the other independent taxing entities have adopted a negotiated Joint Resolution for the subject annexation, as required by Section 99 of the R&T Code. Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearings on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for annexation.

The Joint Resolution has been approved as to form by County Counsel.

CONCLUSION

At such time as the recommendation is approved by your Board, please return one copy of this letter and six originals of the Resolution to LAFCO, one copy of the letter and a copy of the Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one copy of the letter and a copy the Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,



WILLIAM T FUJIOKA
Chief Executive Officer

WTF:LS
DSP:JT:ib

Attachments

c: Auditor-Controller

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Newhall County Water District

309.01

08973

-

2007-10

Newhall County Water District

Based on their 2006-07 Tax Sharing Ratios

0.001831869

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.286055598	28.6056%	0.001831869	0.000524016	-0.000536248	0.285519350
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000107033	0.0107%	0.001831869	0.000000196	0.000000000	0.000107033
3.01	L A COUNTY LIBRARY	0.021576193	2.1576%	0.001831869	0.000039525	-0.000039525	0.021536668
5.25	ROAD DIST # 5	0.005902962	0.5903%	0.001831869	0.000010813	-0.000010813	0.005892149
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.164599167	16.4599%	0.001831869	0.000301524	-0.000301524	0.164297643
7.31	L A C FIRE-FFW	0.006570004	0.6570%	0.001831869	0.000012035	0.000000000	0.006570004
30.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001570759	0.1571%	0.001831869	0.000002877	-0.000002877	0.001567882
30.70	L A CO FLOOD CONTROL MAINT	0.008888944	0.8889%	0.001831869	0.000016283	-0.000016283	0.008872661
61.80	GREATER L A CO VECTOR CONTROL	0.000322714	0.0323%	0.001831869	0.000000591	-0.000000591	0.000322123
67.35	STA CLRTA VLY SANIT DIS OF LA CO	0.022523378	2.2523%	0.001831869	0.000041260	-0.000041260	0.022482118
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000%	0.001831869	0.000000000	0.000000000	0.000000000
302.01	CASTAIC LAKE WATER AGENCY	0.053736515	5.3737%	0.001831869	0.000098438	-0.000098438	0.053638077
400.00	EDUCATIONAL REV AUGMENTATION FD	0.074268885	7.4269%	0.001831869	0.000136051	Exempt	0.074268885
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.001831869	0.000241583	Exempt	0.131877650
400.15	COUNTY SCHOOL SERVICES	0.001327512	0.1328%	0.001831869	0.000002432	Exempt	0.001327512
400.21	CHILDREN'S INSTIL TUITION FUND	0.002635004	0.2635%	0.001831869	0.000004827	Exempt	0.002635004
440.01	CASTAIC UNION SCHOOL DISTRICT	0.055490617	5.5491%	0.001831869	0.000101652	Exempt	0.055490617
440.06	CO.SCH.SERV.FD.- CASTAIC UNION	0.010805670	1.0806%	0.001831869	0.000019795	Exempt	0.010805670
440.07	DEV.CTR. HDGPD.MINOR-CASTAIC	0.000945583	0.0946%	0.001831869	0.000001732	Exempt	0.000945583
757.02	HART WILLIAM S UNION HIGH	0.075792157	7.5792%	0.001831869	0.000138841	Exempt	0.075792157
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000315708	0.0316%	0.001831869	0.000000578	Exempt	0.000315708
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND	0.039879261	3.9879%	0.001831869	0.000073054	Exempt	0.039879261
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.034808686	3.4809%	0.001831869	0.000063765	Exempt	0.034808686
309.01	Newhall County Water District	0.000000000	0.0000%	0.001831869	0.000000000	0.000000000	0.001047560
Total		1.000000000	100.0000%	0.001831869	0.001047560	-0.001047560	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average lighting district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

Newhall County Water District Annexations No. 2007-10
Impact to County Incremental Share

Newhall County Water District- Annexation No.	TRA	Supervisory District	Location	County Taxing Entities	Adjustment	Loss per \$1,000 of Additional Assessed Value	
2007-10	8973	5	Unincorporated (Castaic)	General Fund	0.000536248		0.0054
				County Library	0.000039525		0.0004
				Road District No. 5	0.000010813		0.0001
				Consolidated Fire Prot. Dist.	0.000301524		0.0030
				Flood Control DR IMP Dist.	0.000002877		0.00003
				Flood Control Maintenance	0.000016283		0.0002

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES AND THE BOARD OF DIRECTORS OF THE NEWHALL COUNTY WATER DISTRICT, THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT, THE SANTA CLARITA VALLEY SANITATION DISTRICT (FORMERLY KNOWN AS COUNTY SANITATION DISTRICT NO. 32) OF LOS ANGELES COUNTY, THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND THE CASTAIC LAKE WATER AGENCY, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM "NEWHALL COUNTY WATER DISTRICT ANNEXATION NO. 2007-10" TO THE NEWHALL COUNTY WATER DISTRICT

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

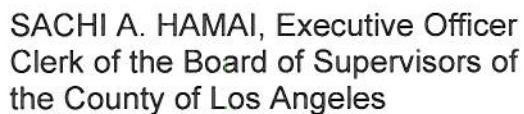
WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, County Public Library, Road District No. 5, Consolidated Fire Protection District, and Flood Control District, and the Board of Directors of the Newhall County Water District; the Greater Los Angeles County Vector Control District; the Santa Clarita Valley Sanitation District of Los Angeles County; the Antelope Valley Resource Conservation District; and the Castaic Lake Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the "Newhall County Water District Annexation No. 2007-10" is as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, the Newhall County Water District, the Greater Los Angeles County Vector Control District, the Santa Clarita Valley Sanitation District of Los Angeles County, the Antelope Valley Resource Conservation District, and the Castaic Lake Water Agency resulting from Annexation 2007-10 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2008 or the July 1 after the effective date of this jurisdictional change, whichever is later, .001047560 of the annual property tax growth, as specified in the Attachment for Tax Rate Area 08973, shall be transferred to the Newhall County Water District as a result of Annexation No. 2007-10 to the District. The other taxing entities that share in the affected Tax Rate Areas shall be adjusted as specified in the Attachment.

The foregoing resolution was on the 8th day of January, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



Deputy

RAYMOND G. FORTNER, JR.

Deputy

/ / / / / / / /

Joint Resolution
Newhall County Water District Annexation No. 2007-10
Page 2

3. There shall be no additional transfer of property taxes as a result of Annexation 2007-10.

PASSED, APPROVED AND ADOPTED this 13 day of September, 2007
by the following vote:

AYES: 23

ABSENT: 12

NOES: 0

ABSTAIN:

Greater Los Angeles County Vector Control District

Mon, 27 Nov 1967

Signature

Meredith H. Perkins, President of Board
Print Name and Title

~~ATTEST:~~

~~Secretary~~

(Signed in Counterpart)

Page 2

3. There shall be no additional transfer of property taxes as a result of Annexation 2007-10.

PASSED, APPROVED AND ADOPTED this 10th day of October, 2007
by the following vote:

AYES: THREE (3) ABSENT: NONE


NOES: NONE ABSTAIN: NONE

PRO TEM

Chairperson, Board of Directors
Santa Clarita Valley Sanitation District of
Los Angeles County

OCT 19 2007

ATTEST:


Secretary

///

(Signed in Counterpart)

Joint Resolution

Newhall County Water District Annexation No. 2007-10


Page 2

3. There shall be no additional transfer of property taxes as a result of Annexation 2007-10.

PASSED, APPROVED AND ADOPTED this 22 day of August, 2007
by the following vote:

AYES: 3

ABSENT: *2*

NOES: 

ABSTAIN: ☒

Antelope Valley Resource Conservation District

Signature

Jim Dodson, Director
Print Name and Title

Print Name and Title

ATTEST:

ATTEST:



Secretary

/ /
/ /
/ /
/ /
/ /
/ /
/ /
/ /
/ /

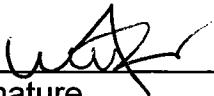
(Signed in Counterpart)

3. There shall be no additional transfer of property taxes as a result of Annexation 2007-10.

PASSED, APPROVED AND ADOPTED this 12th day of September, 2007
by the following vote:

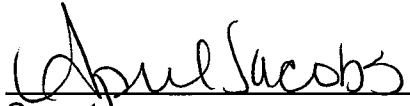
AYES: 9 ABSENT: 2
NOES: 0 ABSTAIN: 0

Castaic Lake Water Agency


Signature

William Pecsí, President
Print Name and Title

ATTEST:


Secretary

/

(Signed in Counterpart)